

FCC Report 43-03
ARMIS JOINT COST REPORT

COMPANY:
STUDY AREA:
PERIOD: From mmm yyyy To mmm yyyy
COSA: xxxx

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TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
REVENUES								
<u>Local Network Service</u>								
5001	Basic area revenue			N/A	N/A	N/A	N/A	N/A
5002	Optional extended area			N/A	N/A	N/A	N/A	N/A
5003	Cellular mobile			N/A	N/A	N/A	N/A	N/A
5004	Other mobile services			N/A	N/A	N/A	N/A	N/A
510	Basic local services			N/A	N/A	N/A	N/A	N/A
5010	Public telephone			N/A	N/A	N/A	N/A	N/A
5040	Local private line			N/A	N/A	N/A	N/A	N/A
5050	Customer premises			N/A	N/A	N/A	N/A	N/A
5060	Other local exchange			N/A	N/A	N/A	N/A	N/A
5069	Other local settlements			N/A	N/A	N/A	N/A	N/A
520	Local network services			N/A	N/A	N/A	N/A	N/A
<u>Network Access Services</u>								
5081	End user			N/A	N/A	N/A	N/A	N/A
5082	Switched access			N/A	N/A	N/A	N/A	N/A
5083	Special access			N/A	N/A	N/A	N/A	N/A
5084	State access			N/A	N/A	N/A	N/A	N/A
5080	Network access services			N/A	N/A	N/A	N/A	N/A
<u>Toll Network Services</u>								
5100	LD message revenue (Class A)			N/A	N/A	N/A	N/A	N/A
5111	LD Inward-only			N/A	N/A	N/A	N/A	N/A
5112	LD Outward-only			N/A	N/A	N/A	N/A	N/A
5110	Unidirectional LD services			N/A	N/A	N/A	N/A	N/A
5121	Subvoice LD pvt network			N/A	N/A	N/A	N/A	N/A
5122	Voice LD pvt network			N/A	N/A	N/A	N/A	N/A
5123	Audio LD pvt network			N/A	N/A	N/A	N/A	N/A
5124	Video LD pvt network			N/A	N/A	N/A	N/A	N/A
5125	Digital LD pvt network			N/A	N/A	N/A	N/A	N/A
5126	LD pvt network switching			N/A	N/A	N/A	N/A	N/A
5128	Other LD pvt network			N/A	N/A	N/A	N/A	N/A
5129	Other LD pvt settlements			N/A	N/A	N/A	N/A	N/A
5120	LD private network service			N/A	N/A	N/A	N/A	N/A
5160	Other LD			N/A	N/A	N/A	N/A	N/A
5169	Other LD settlements			N/A	N/A	N/A	N/A	N/A
525	LD network services			N/A	N/A	N/A	N/A	N/A

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(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
REVENUES						
<u>Local Network Services</u>						
5001	Basic area revenue		N/A		N/A	N/A
5002	Optional extended area		N/A		N/A	N/A
5003	Cellular mobile		N/A		N/A	N/A
5004	Other mobile services		N/A		N/A	N/A
510	Basic local services		N/A		N/A	N/A
5010	Public telephone		N/A		N/A	N/A
5040	Local private line		N/A		N/A	N/A
5050	Customer premises		N/A		N/A	N/A
5060	Other local exchange		N/A		N/A	N/A
5069	Other local settlements		N/A		N/A	N/A
520	Local network services		N/A			
<u>Network Access Services</u>						
5081	End user		N/A			
5082	Switched access		N/A			
5083	Special access		N/A			
5084	State access		N/A			
5080	Network access		N/A			
<u>Toll Network Services</u>						
5100	LD message revenue (Class A)		N/A		N/A	N/A
5111	LD Inward-only		N/A		N/A	N/A
5112	LD Outward-only		N/A		N/A	N/A
5110	Unidirectional LD services		N/A		N/A	N/A
5121	Subvoice LD pvt network		N/A		N/A	N/A
5122	Voice LD pvt network		N/A		N/A	N/A
5123	Audio LD pvt network		N/A		N/A	N/A
5124	Video LD pvt network		N/A		N/A	N/A
5125	Digital LD pvt network		N/A		N/A	N/A
5126	LD pvt network switching		N/A		N/A	N/A
5128	Other LD pvt network		N/A		N/A	N/A
5129	Other LD pvt settlements		N/A		N/A	N/A
5120	LD private network services		N/A		N/A	N/A
5160	Other LD		N/A		N/A	N/A
5169	Other LD settlements		N/A		N/A	N/A
525	LD network services		N/A			

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ROW/	Account		Direct		Indirect		Generally Allocated	
Acct.	Title	Total	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.
Number	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
REVENUES								
<u>Miscellaneous</u>								
5230	Directory							
5240	Rent			N/A	N/A	N/A	N/A	N/A
5250	Corporate operations			N/A	N/A	N/A	N/A	N/A
5261	Special billing arrangement			N/A	N/A	N/A	N/A	N/A
5262	Customer operations			N/A	N/A	N/A	N/A	N/A
5263	Plant operations			N/A	N/A	N/A	N/A	N/A
5264	Other incidental regulated			N/A	N/A	N/A	N/A	N/A
5269	Other settlements			N/A	N/A	N/A	N/A	N/A
5260	Miscellaneous (Class A)			N/A	N/A	N/A	N/A	N/A
5270	Carrier billing and collection			N/A	N/A	N/A	N/A	N/A
5200	Miscellaneous services							
5280	Nonregulated		N/A		N/A	N/A	N/A	N/A
<u>Uncollectible</u>								
5301	Uncoll-telecommunications							
5302	Uncoll-other							
5300	Uncollectible revenue							
530	Total Operating Revenues							

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				SNFA and		
ROW/	Account	Total	Total	Intra-co.	Other	Subject to
Acct.	Title	Regulated	Nonregulated	Adjustments	Adjustments	Separation
Number	(a)	(i)	(j)	(k)	(l)	(m)
REVENUES						
<u>Miscellaneous</u>						
5230	Directory					
5240	Rent		N/A		N/A	N/A
5250	Corporate operations		N/A		N/A	N/A
5261	Special billing arrangement		N/A		N/A	N/A
5262	Customer operations		N/A		N/A	N/A
5263	Plant operations		N/A		N/A	N/A
5264	Other incidental regulated		N/A		N/A	N/A
5269	Other settlements		N/A		N/A	N/A
5260	Miscellaneous (Class A)		N/A		N/A	N/A
5270	Carrier billing and collection		N/A		N/A	N/A
5200	Miscellaneous					
5280	Nonregulated	N/A		N/A	N/A	N/A
<u>Uncollectible</u>						
5301	Uncoll-telecommunications				N/A	N/A
5302	Uncoll-other				N/A	N/A
5300	Uncollectible revenue					
530	Total Operating Revenues					

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Acct.	Title	Total	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.
Number	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
EXPENSES								
<u>Plant Specific</u>								
6112	Motor vehicle							
6113	Aircraft							
6114	Special purpose vehicles							
6115	Garage work equipment							
6116	Other work equipment							
6110	Network support							
6121	Land and building							
6122	Furniture and artworks							
6123	Office equipment							
6124	General purpose computers							
6120	General support							
6211	Analog electronic							
6212	Digital electronic							
6215	Electro-mechanical							
6210	Central office switching							
6220	Operator systems							
<u>Central Ofc-Transmission</u>								
6231	Radio systems							
6232	Circuit equipment							
6230	Central office transmission							
6311	Station apparatus							
6341	Large PBX							
6351	Public tel terminal equipment							
6362	Other terminal equipment							
6310	Information O/T							
6411	Poles							
6421	Aerial cable							
6422	Underground cable							
6423	Buried cable							
6424	Submarine cable							
6425	Deep sea cable							
6426	Intrabuilding network cable							
6431	Aerial wire							
6441	Conduit systems							
6410	Cable and wire facilities							

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EXPENSES						
<u>Plant Specific</u>						
6112	Motor vehicle				N/A	N/A
6113	Aircraft				N/A	N/A
6114	Special purpose vehicles				N/A	N/A
6115	Garage work equipment				N/A	N/A
6116	Other work equipment				N/A	N/A
6110	Network support					
6121	Land and building				N/A	N/A
6122	Furniture and artworks				N/A	N/A
6123	Office equipment				N/A	N/A
6124	General purpose computers				N/A	N/A
6120	General support					
6211	Analog electronic				N/A	N/A
6212	Digital electronic				N/A	N/A
6215	Electro-mechanical				N/A	N/A
6210	Central office switching					
6220	Operator systems					
<u>Central Ofc-Transmission</u>						
6231	Radio systems				N/A	N/A
6232	Circuit equipment				N/A	N/A
6230	Central office transmission					
6311	Station apparatus				N/A	N/A
6341	Large PBX				N/A	N/A
6351	Public tel terminal equipment				N/A	N/A
6362	Other terminal equipment				N/A	N/A
6310	Information O/T					
6411	Poles				N/A	N/A
6421	Aerial cable				N/A	N/A
6422	Underground cable				N/A	N/A
6423	Buried cable				N/A	N/A
6424	Submarine cable				N/A	N/A
6425	Deep sea cable				N/A	N/A
6426	Intrabuilding network cable				N/A	N/A
6431	Aerial wire				N/A	N/A
6441	Conduit systems				N/A	N/A
6410	Cable and wire					

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Acct.	Title	Total	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.
Number	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
EXPENSES								
<u>Plant Non-Specific</u>								
6511	PHFTU							
6512	Provisioning							
6510	Other P/P&E expense							
6531	Power							
6532	Network administration							
6533	Testing							
6534	Plant operations administration							
6535	Engineering							
6530	Network operations							
6540	Access expense							
<u>Depreciation/Amortization</u>								
6561	Depreciation-TPIS							
6562	Depreciation-PHFTU							
6563	Amortization-tangible							
6564	Amortization-intangible							
6565	Amortization-other							
6560	Depreciation/Amortization							
<u>Customer Operations-Marketing</u>								
6611	Product management							
6612	Sales							
6613	Product advertising							
6610	Marketing expense							
<u>Customer Operations-Services</u>								
6621	Call completion							
6622	Number services							
6623	Customer services							
6620	Services expense							
<u>Corporate Operations</u>								
6711	Executive							
6712	Planning							
6710	Executive and planning							

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				SNFA and		
ROW/	Account	Total	Total	Intra-co.	Other	Subject to
Acct.	Title	Regulated	Nonregulated	Adjustments	Adjustments	Separation
Number	(a)	(i)	(j)	(k)	(l)	(m)

EXPENSESPlant Non-specific

6511	PHFTU				N/A	N/A
6512	Provisioning				N/A	N/A
6510	Other P/P&E expense					
6531	Power				N/A	N/A
6532	Network administration				N/A	N/A
6533	Testing				N/A	N/A
6534	Plant operations administration				N/A	N/A
6535	Engineering				N/A	N/A
6530	Network operations					
6540	Access expense					

Depreciation/Amortization

6561	Depreciation-TPIS				N/A	N/A
6562	Depreciation-PHFTU				N/A	N/A
6563	Amortization-tangible				N/A	N/A
6564	Amortization-intangible				N/A	N/A
6565	Amortization-other				N/A	N/A
6560	Depreciation/Amortization					

Customer Operations-Marketing

6611	Product management				N/A	N/A
6612	Sales				N/A	N/A
6613	Product advertising				N/A	N/A
6610	Marketing expense					

Customer Operations-Services

6621	Call completion				N/A	N/A
6622	Number services				N/A	N/A
6623	Customer services				N/A	N/A
6620	Services expense					

Corporate Operations

6711	Executive				N/A	N/A
6712	Planning				N/A	N/A
6710	Executive and planning					

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Acct.	Title	Total	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.
Number	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
EXPENSES								
<u>General & Administrative</u>								
6721	Accounting & finance							
6722	External relations							
6723	Human resources							
6724	Information management							
6725	Legal							
6726	Procurement							
6727	Research & development							
6728	Other general & administrative							
6720	General & administrative							
6790	Provision uncollectible notes							
720	Total operating expenses							
<u>Other Operating Inc/Exp</u>								
7110	Income custom work							
7130	Return nonregulated use							
7140	Gains/losses foreign							
7150	Gains/losses from land/artworks							
7160	Other operating gains/losses							
7100	Other operating inc/exp							
<u>Operating Taxes</u>								
7210	Operating invest. tax credit-net							
7220	Operating federal income taxes							
7230	Operating state & local taxes							
7240	Operating other taxes							
7250	Provision deferred income taxes							
7200	Operating taxes							
<u>Nonoperating Inc/Exp</u>								
7310	Dividend income							
7320	Interest income							
7330	Income from sinking/other funds							
7340	AFUDC							
7350	Gains/losses from property							
7360	Other nonoperating income							
7370	Special charges							
7300	Nonoperating inc/exp							

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Acct.	Title	Regulated	Nonregulated	Adjustments	Adjustments	Separation
Number	(a)	(i)	(j)	(k)	(l)	(m)
EXPENSES						
<u>General & Administrative</u>						
6721	Accounting & finance				N/A	N/A
6722	External relations				N/A	N/A
6723	Human resources				N/A	N/A
6724	Information management				N/A	N/A
6725	Legal				N/A	N/A
6726	Procurement				N/A	N/A
6727	Research & development				N/A	N/A
6728	Other general and administrative				N/A	N/A
6720	General & administrative					
6790	Provision uncollectible notes					
720	Total Operating Expenses					
<u>Other Operating Inc/Exp</u>						
7110	Income custom work				N/A	N/A
7130	Return nonregulated use				N/A	N/A
7140	Gains/losses foreign				N/A	N/A
7150	Gains/losses from land/artworks				N/A	N/A
7160	Other operating gains/losses				N/A	N/A
7100	Other operating inc/exp					
<u>Operating Taxes</u>						
7210	Operating invest. tax credit-net				N/A	N/A
7220	Operating federal income taxes				N/A	N/A
7230	Operating state & local taxes				N/A	N/A
7240	Operating other taxes				N/A	N/A
7250	Provision deferred income taxes				N/A	N/A
7200	Operating taxes					
<u>Nonoperating Inc/Exp</u>						
7310	Dividend income				N/A	N/A
7320	Interest income				N/A	N/A
7330	Income from sinking/other funds				N/A	N/A
7340	AFUDC				N/A	N/A
7350	Gains/losses property				N/A	N/A
7360	Other nonoperating income				N/A	N/A
7370	Special charges				N/A	N/A
7300	Nonoperating inc/exp					

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Number	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
EXPENSES								
Nonoperating Taxes								
<u>Interest & Related Items</u>								
7510	Interest on funded debt							
7520	Interest expenses-capital leases							
7530	Amortization debt issuance							
7540	Other interest deductions							
7500	Interest & related items							
<u>Extraordinary Items</u>								
7610	Extraordinary income credits							
7620	Extraordinary income charges							
7630	Current income tax effects							
7640	Provision deferred tax-net							
7600	Extraordinary items							
7910	Income effects diff-net			N/A	N/A	N/A	N/A	N/A
7990	Nonregulated net income		N/A		N/A		N/A	
750	Total Expenses							

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				SNFA and		
ROW/	Account	Total	Total	Intra-co.	Other	Subject to
Acct.	Title	Regulated	Nonregulated	Adjustments	Adjustments	Separation
Number	(a)	(i)	(j)	(k)	(l)	(m)
EXPENSES						
Nonoperating Taxes						
<u>Interest & Related Items</u>						
7510	Interest on funded debt				N/A	N/A
7520	Interest expenses-capital leases				N/A	N/A
7530	Amortization debt issuance				N/A	N/A
7540	Other interest deductions				N/A	N/A
7500	Interest & related items					
<u>Extraordinary Items</u>						
7610	Extraordinary income credits				N/A	N/A
7620	Extraordinary income charges				N/A	N/A
7630	Current income tax effects				N/A	N/A
7640	Provision deferred tax-net				N/A	N/A
7600	Extraordinary items					
7910	Income effects diff-net		N/A	N/A		
7990	Nonregulated net income	N/A		N/A	N/A	N/A
750	Total Expenses			N/A	N/A	N/A

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(Dollars in thousands)

ROW/	Account		Direct		Indirect		Generally Allocated	
Acct.	Title	Total	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.
Number	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
PLANT-IN-SERVICE								
<u>Land & Support Plant</u>								
2111	Land							
2112	Motor vehicles							
2113	Aircraft							
2114	Special purpose vehicles							
2115	Garage work equipment							
2116	Other work equipment							
2121	Buildings							
2122	Furniture							
2123	Office equipment							
2124	Gen purpose computers							
2110	Land & support							
<u>Central Office Switching</u>								
2211	Analog electronic switching							
2212	Digital electronic switching							
2215	Electro-mechanical switching							
2210	Central office switching							
2220	Operator systems							
<u>Central Office - Transmissions</u>								
2231	Radio systems							
2232	Circuit equipment							
2230	Transmission							
<u>Information O/T</u>								
2311	Station apparatus							
2321	Customer premises wiring							
2341	Large PBX							
2351	Public telephone terminal							
2362	Other terminal							
2310	Information O/T							
<u>Cable & Wire Facilities</u>								
2411	Poles							
2421	Aerial cable							
2422	Underground cable							
2423	Buried cable							
2424	Submarine cable							
2425	Deep sea cable							
2426	Intrabuilding network							
2431	Aerial wire							
2441	Conduit systems							
2410	Cable & wire facilities							

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ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
PLANT-IN-SERVICE						
<u>Land & Support Plant</u>						
2111	Land				N/A	N/A
2112	Motor vehicles				N/A	N/A
2113	Aircraft				N/A	N/A
2114	Special purpose vehicles				N/A	N/A
2115	Garage work equipment				N/A	N/A
2116	Other work equipment				N/A	N/A
2121	Buildings				N/A	N/A
2122	Furniture				N/A	N/A
2123	Office equipment				N/A	N/A
2124	Gen purpose computers				N/A	N/A
2110	Land & support					
<u>Central Office Switching</u>						
2211	Analog electronic switching					
2212	Digital electronic switching					
2215	Electro-mechanical switching					
2210	Central office switching					
2220	Operator systems					
<u>Central Office - Transmissions</u>						
2231	Radio systems					
2232	Circuit equipment					
2230	Transmission					
<u>Information O/T</u>						
2311	Station apparatus				N/A	N/A
2321	Customer premises wiring				N/A	N/A
2341	Large PBX				N/A	N/A
2351	Public telephone terminal				N/A	N/A
2362	Other terminal				N/A	N/A
2310	Information O/T					
<u>Cable & Wire Facilities</u>						
2411	Poles				N/A	N/A
2421	Aerial cable				N/A	N/A
2422	Underground cable				N/A	N/A
2423	Buried cable				N/A	N/A
2424	Submarine cable				N/A	N/A
2425	Deep sea cable				N/A	N/A
2426	Intrabuilding network				N/A	N/A
2431	Aerial wire				N/A	N/A
2441	Conduit systems				N/A	N/A
2410	Cable & wire facilities					

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Acct.	Title	Total	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.
Number	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
PLANT-IN-SERVICE								
<u>Amortization Assets</u>								
2681	Capital leases							
2682	Leasehold improvement							
2680	Amort tangible assets							
2690	Intangibles							
2001	TPIS							
OTHER INVESTMENTS								
2002	PHFTU							
2003	TPUC							
2004	Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2005	Plant acquisition adjustments							
1220	Material and supplies							
1410	Other noncurrent assets							
1438	Deferred maint. & retirements							
1439	Deferred charges							
1500	Other jurisdictional assets-net							
230	IS Cash Working Capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A
370	Total Investment							
RESERVES								
<u>Accumulated Depreciation</u>								
3100	Accum depreciation							
3200	Accum depreciation-PHFTU							
<u>Accumulated Amortization</u>								
3410	Accum amort-cap lease							
3420	Accum amort-leasehold imprv							
3400	Accum amort-tangibles							
3500	Accum amort-intangible							
3600	Accum amort-other							
<u>Deferred Operating Inc Taxes</u>								
4100	Net current deferred							
4340	Net noncurrent deferred							

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(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
PLANT-IN-SERVICE						
<u>Amortization Assets</u>						
2681	Capital Leases				N/A	N/A
2682	Leasehold improvements				N/A	N/A
2680	Amort tangible assets					
2690	Intangibles					
2001	TPIS					
OTHER INVESTMENTS						
2002	PHFTU					
2003	TPUC					
2004	Reserved	N/A	N/A	N/A	N/A	N/A
2005	Plant acquisition adjustments					
1220	Material and supplies					
1410	Other noncurrent assets					
1438	Deferred maint. & retirements					
1439	Deferred charges					
1500	Other jurisdictional assets					
230	IS Cash Working Capital	N/A	N/A	N/A	N/A	
370	Total Investment					
RESERVES						
<u>Accumulated Depreciation</u>						
3100	Accum depreciation					
3200	Accum depreciation-PHFTU					
<u>Accumulated Amortization</u>						
3410	Accum amort-cap lease				N/A	N/A
3420	Accum amort-leasehold imprv				N/A	N/A
3400	Accum amort-tangibles					
3500	Accum amort-intangible					
3600	Accum amort-other					
<u>Deferred Operating Inc Taxes</u>						
4100	Net current deferred					
4340	Net noncurrent deferred					

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Acct.	Title	Total	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.
Number	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
RESERVES								
<u>Other Deductions</u>								
4040	Customers deposits							
4120	Other accrued liabilities							
4310	Other long-term liabilities							
4360	Other deferred credits							
4370	Other jurisdictional liabilities							
495	Total Reserves							

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				SNFA and		
ROW/	Account	Total	Total	Intra-co.	Other	Subject to
Acct.	Title	Regulated	Nonregulated	Adjustments	Adjustments	Separation
Number	(a)	(i)	(j)	(k)	(l)	(m)

RESERVESOther Deductions

4040	Customers deposits					
4120	Other accrued liabilities					
4310	Other long-term liabilities					
4360	Other deferred credits					
4370	Other jurisdictional liabilities					
495	Total Reserves					